

UNITED STATES DISTRICT COURT  
FOR THE MIDDLE DISTRICT OF TENNESSEE  
NASHVILLE DIVISION

UNITED STATES OF AMERICA,	)	
	)	
Plaintiff,	)	
	)	
v.	)	CIVIL ACTION NO.
	)	
OSCAR MASON,	)	
	)	
Defendant.	)	

**PETITION TO ENFORCE INTERNAL REVENUE SERVICE SUMMONS**

The United States of America, on behalf of its agency, the Internal Revenue Service, and by its attorney, Jerry E. Martin, United States Attorney for the Middle District of Tennessee, avers to this Court as follows:

I.

This is a proceeding brought pursuant to the provisions of sections 7402(b) and 7604(a) of Title 26, U.S.C, to judicially enforce an Internal Revenue Service summons.

II.

Ernest G. Schultz is a Revenue Agent of the Internal Revenue Service, employed in Small Business/Self-Employed Division, Examination, Gulf States Area, and is authorized to issue an Internal Revenue Service summons pursuant to the authority contained in Section 7602 of Title 26 U.S.C., and Treasury Regulations § 301.7602-1, 26 C.F.R. § 301.7602-1.

III.

The respondent, Oscar Mason, resides or is found at 3612 Meadow Drive, Nashville, TN, 37215, within the jurisdiction of this court.

#### IV.

Revenue Agent Ernest G. Schultz is conducting an investigation into the tax liability of Charles Philip Maxwell for the years 1996 through 2006, inclusive, as set forth in the Declaration of Revenue Agent Earnest G. Schultz attached hereto as Exhibit B.

#### V.

The respondent, Oscar Mason, is in possession and control of testimony and other documents concerning the above-described investigation.

#### VI.

On January 7, 2008, an Internal Revenue Service administrative summons was issued by Revenue Agent Ernest G. Schultz directing the respondent, Oscar Mason, to appear before Revenue Agent Ernest G. Schultz on February 11, 2008, at 8:00 a.m. at 801 Broadway, Room 149, Nashville, TN, 37203, to testify. An attested copy of the administrative summons was served on the respondent, Oscar Mason, by personal service on January 7, 2008, by Revenue Agent Ernest G. Schultz, and on the taxpayer, Charles Philip Maxwell, by certified mail to his last known address on January 7, 2008. The administrative summons is attached and incorporated as Exhibit A.

#### VII.

Charles Philip Maxwell filed a petition to quash the administrative summons on January 25, 2008. See Maxwell v. IRS, No. 3:08-mc-00025 (M.D. Tenn. 2008). That case was dismissed on April 23, 2008, after which Charles Philip Maxwell filed an unsuccessful appeal to the 6<sup>th</sup> Circuit Court of Appeals. After that unsuccessful appeal, a writ of certiorari was denied by the United States Supreme Court on January 11, 2010. See Maxwell v. IRS, No. 09-7713 (U.S. Jan. 11, 2010)(denying certiorari to the 6<sup>th</sup> Circuit).

Consequently, on February 11, 2011, the respondent, Oscar Mason, appeared in response to the administrative summons as to all other questions but upon appearing refused to answer any questions other than his name, asserting a Fifth Amendment privilege against self-incrimination.

VIII.

All administrative steps required by the Internal Revenue Code for the issuance of a summons have been taken.

IX.

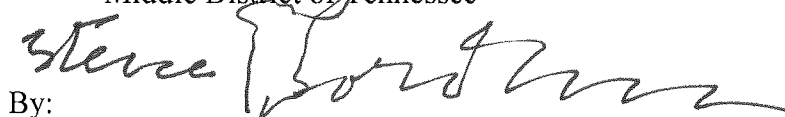
It is necessary to obtain the testimony and documents sought by the administrative summons in order to properly investigate the Federal tax liability of Charles Philip Maxwell for the 1996 through 2006 taxable years, as is evidenced by the declaration of Ernest G. Schultz, attached and incorporated as part of this petition.

WHEREFORE, the petitioner respectfully prays:

1. That this Court enter an order directing the respondent, Oscar Mason, to show cause, if any, why respondent should not comply with and obey the aforementioned summons and each and every requirement thereof.
2. That the Court enter an order directing the respondent, Oscar Mason, to obey the aforementioned summons and each and every requirement thereof by ordering the attendance, testimony and production of documents before Revenue Agent Ernest G. Schultz or any other proper officer or employee of the Internal Revenue Service at such time and place as may be fixed by Revenue Agent Ernest G. Schultz, or any other proper officer or employee of the Internal Revenue Service.
3. That the United States recover its costs in maintaining this action.
4. That the Court grant such other and further relief as is just and proper.

Respectfully submitted,

JERRY E. MARTIN  
United States Attorney  
Middle District of Tennessee

By: 

STEVE JORDAN, BPR #013291  
Assistant U.S. Attorney  
Suite A-961, 110 9<sup>th</sup> Avenue South  
Nashville, Tennessee 37203-3870  
Telephone: (615) 736-5151  
Fax: (615) 736-5323  
[steve.jordan@usdoj.gov](mailto:steve.jordan@usdoj.gov)